

Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§26–806.

(a) If the lands of the drainage association that are subject to assessment are located in two or more counties, the board of managers shall prepare a separate assessment list for each county.

(b) The board of managers shall send the assessment list for each county to the designated officer for the county in which the drainage association was organized.

(c) (1) Except as provided in paragraph (2) of this subsection, the procedure to impose a special assessment under this section shall be as provided under § 26–802 of this subtitle.

(2) (i) The county commissioners or county council of the county in which the drainage association was organized shall certify the assessment lists for the other counties to the appropriate county commissioners or county council.

(ii) The county commissioners or county council shall then certify the tax assessment lists to the respective county tax collectors for action as provided under § 26–802 of this subtitle.

(d) All money collected in the several counties as provided under this section shall be paid over to the county tax collector of the county in which the drainage association was organized and credited to the drainage association.

[\[Previous\]](#)[\[Next\]](#)